

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

-----X  
In re:

PROMESA  
Title III

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

Case No. 17 BK 3283-LTS

THE COMMONWEALTH OF PUERTO RICO, *et al.*

(Jointly Administered)

Debtors.<sup>1</sup>

-----X  
In re:

PROMESA  
Title III

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

Case No. 17 BK 3566-LTS

EMPLOYEES RETIREMENT SYSTEM OF THE  
GOVERNMENT OF THE COMMONWEALTH OF  
PUERTO RICO,

Debtor.

-----X  
**COVER SHEET TO FIFTY-EIGHTH MONTHLY FEE APPLICATION OF  
O'NEILL & BORGES LLC FOR COMPENSATION FOR SERVICES  
RENDERED AND REIMBURSEMENT OF EXPENSES AS ATTORNEYS  
TO THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR  
PUERTO RICO, AS REPRESENTATIVE OF DEBTOR, EMPLOYEES  
RETIREMENT SYSTEM OF THE GOVERNMENT OF THE  
COMMONWEALTH OF PUERTO RICO, FOR THE PERIOD OF  
FEBRUARY 1, 2022 THROUGH FEBRUARY 28, 2022**

<sup>1</sup> The Debtors in these jointly-administered Title III Cases, along with each Debtor's respective Title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (iv) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III Case numbers are listed as Bankruptcy Case numbers due to software limitations).

Name of applicant	O'Neill & Borges LLC ("O&B")
Authorized to provide professional services to:	Financial Oversight and Management Board, as Representative for the Debtor Pursuant to PROMESA Section 315(b)
Time period covered by this application:	February 1, 2022 through February 28, 2022
Amount of compensation sought as actual, reasonable and necessary:	\$207.45
Amount of expense reimbursement sought as actual, reasonable and necessary:	\$0.00
Total amount for this invoice:	\$207.45

This is a: X monthly \_\_\_ interim \_\_\_ final application

This is O&B's fifty-eighth monthly fee application in these cases.

**Principal Certification**

I hereby authorize the submission of this Monthly Fee Statement for February 2022.

/s/ Jaime A. El Koury

Jaime A. El Koury

General Counsel to the Financial Oversight and  
Management Board for Puerto Rico

On August 23, 2022, sent to:

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Melissa Root, Esq., [mroot@jenner.com](mailto:mroot@jenner.com)

**PR Department of Treasury:**

PO Box 9024140  
San Juan, PR 00902-4140  
Attn: Reylam Guerra Goderich, Deputy Assistant of  
Central Accounting, [Reylam.Guerra@hacienda.pr.gov](mailto:Reylam.Guerra@hacienda.pr.gov)  
Omar E. Rodríguez-Pérez, CPA, Assistant  
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Angel L. Pantoja-Rodríguez Deputy Assistant Secretary  
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Francisco Parés-Alicea, Secretary of the Treasury,  
[Francisco.pares@hacienda.pr.gov](mailto:Francisco.pares@hacienda.pr.gov)  
Francisco Pena Montanez, CPA, Assistant Secretary of  
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**Counsel for the Fee Examiner:**

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252 Ponce de León Av, Citibank Tower, 12<sup>th</sup> Floor  
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Godfrey & Kahn, S.C.  
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Madison, WI 53703  
Attn: Katherine Stadler, [KStadler@gklaw.com](mailto:KStadler@gklaw.com)

<b>SUMMARY OF LEGAL FEES</b>	<b>\$ 207.45</b>
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<b>SUMMARY OF DISBURSEMENTS</b>	<b>\$ -</b>
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<b>TOTALS</b>	<b>1.00</b>	<b>\$ 207.45</b>
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O&B requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$186.71, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$0.00) in the total amount of \$186.71.

**Professional Certification**

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, O'Neill & Borges LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

s/Ubaldo M. Fernández  
Ubaldo M. Fernández  
O'Neill & Borges LLC  
250 Muñoz Rivera Ave., Ste. 800  
San Juan, PR 00918-1813  
Tel: (787) 282-5786  
Fax: (787) 753-8944

**Exhibit A**



850 AVE. MUÑOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

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February 28, 2022

FOMB IN RE ERS TITLE III

**RE: GENERAL**

Enclosed please find our bill for professional services rendered and reimbursable expenses.  
Should you have any questions concerning the attached bill, please do not hesitate to contact us. Your prompt payment would be greatly appreciated.

Sincerely Yours,

CARLA GARCIA BENITEZ

IN ACCOUNT WITH

ESQ. ALEJANDRO RIVERA, SUITE 800

SAN JUAN, PR 00918-1813

TEL. (787) 764-8181

FAX (787) 753-8944

O'NEILL & BORGES LLC

FOMB IN RE ERS TITLE III

February 28, 2022

Bill #: 411036

Billing Attorney: CGB

## BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending February 28, 2022:

**Client.Matter: P1704 - 0**

**RE: GENERAL**

Total Professional Services	\$ 230.50
Less Discount	<u>\$ -23.05</u>
Net Professional Services	\$ 207.45
Total Reimbursable Expenses	<u>\$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 207.45</b>

O'NEILL & BORGES LLC

850 AVE. MUNOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

Client.Matter: P1704 . 0  
RE: GENERAL

PROFESSIONAL SERVICES

Date	Atty	Task	Description	Hours	Rate	Amount
2/02/22	HDB	222	Review the Reply of the Employees Retirement System of the Government of the Commonwealth of Puerto Rico to Responses Filed by Maria Franco Soto [ECF No. 18209] and Sonia N. Lopez Baez [ECF No. 18875] to the Three Hundred Sixty-Seventh Omnibus Objection (Non-Substantive) to Employment-Related Claims Asserted Against the Incorrect Debtor.	.20	330.00	66.00
2/03/22	GMR	206	File the Notice of Submission of Third Amended Plan Supplement and Plan Related Documents by the Commonwealth of Puerto Rico, et al., through the court's electronic filing system in Case No. 17-3566.	.20	205.00	41.00
2/04/22	HDB	222	Review the Four Hundred Twenty-Third Omnibus Objection (Non-Substantive) of the Employees Retirement System of the Government of the Commonwealth of Puerto Rico to Cross-Debtor Duplicate Claims.	.10	330.00	33.00
2/09/22	JJC	206	Review the Third Urgent Consensual Motion for Extension of Deadlines and Adjournment of Hearing in anticipation of its filing in Case No. 17-3566.	.20	185.00	37.00
2/09/22	JJC	206	File the Third Urgent Consensual Motion for Extension of Deadlines and Adjournment of Hearing through the court's electronic filing system in Case No. 17-3566.	.20	185.00	37.00
2/11/22	VSN	219	Docket court notice received by email dated February 10, 2022, order Dkt. 1311, the deadline to file a reply. - H. D. Bauer and U. Fernandez.	.10	165.00	16.50

TOTAL PROFESSIONAL SERVICES

\$ 230.50

Less Discount

\$ -23.05

Bill #: 411036

February 28, 2022

NET PROFESSIONAL SERVICES:

\$ 207.45

**SUMMARY OF PROFESSIONAL SERVICES**

<b>Name</b>	<b>Hours</b>	<b>Rate</b>	<b>Total</b>
HERMANN BAUER	.30	330.00	99.00
GABRIEL MIRANDA RIVERA	.20	205.00	41.00
JOSE L. COLON GARCIA	.40	185.00	74.00
VANESSA SANCHEZ	.10	165.00	16.50
<b>Total</b>	<b>1.00</b>		<b>\$ 230.50</b>

**TOTAL THIS INVOICE**

**\$ 207.45**

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO**

-----X

In re:	PROMESA
	Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	
as representative of	Case No. 17 BK 3283-LTS
THE COMMONWEALTH OF PUERTO RICO, <i>et al.</i>	(Jointly Administered)
Debtors. <sup>1</sup>	

-----X

In re:	PROMESA
	Title III
THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR PUERTO RICO,	
as representative of	Case No. 17 BK 3566-LTS
EMPLOYEES RETIREMENT SYSTEM OF THE GOVERNMENT OF THE COMMONWEALTH OF PUERTO RICO,	
Debtor.	

-----X

**COVER SHEET TO FIFTY-NINTH MONTHLY FEE APPLICATION OF  
O'NEILL & BORGES LLC FOR COMPENSATION FOR SERVICES  
RENDERED AND REIMBURSEMENT OF EXPENSES AS ATTORNEYS  
TO THE FINANCIAL OVERSIGHT AND MANAGEMENT BOARD FOR  
PUERTO RICO, AS REPRESENTATIVE OF DEBTOR, EMPLOYEES  
RETIREMENT SYSTEM OF THE GOVERNMENT OF THE  
COMMONWEALTH OF PUERTO RICO, FOR THE PERIOD OF  
MARCH 1, 2022 THROUGH MARCH 15, 2022**

<sup>1</sup> The Debtors in these jointly-administered Title III Cases, along with each Debtor's respective Title III case number listed as a bankruptcy case number due to software limitations and the last four (4) digits of each Debtor's federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation ("COFINA") (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Employees Retirement System of the Government of the Commonwealth of Puerto Rico ("ERS") (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); (iv) Puerto Rico Highways and Transportation Authority ("HTA") (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (v) Puerto Rico Electric Power Authority ("PREPA") (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747); and (vi) Puerto Rico Public Buildings Authority ("PBA") (Bankruptcy Case No. 19-BK-5233-LTS) (Last Four Digits of Federal Tax ID: 3801) (Title III Case numbers are listed as Bankruptcy Case numbers due to software limitations).

Name of applicant	O'Neill & Borges LLC ("O&B")
Authorized to provide professional services to:	Financial Oversight and Management Board, as Representative for the Debtor Pursuant to PROMESA Section 315(b)
Time period covered by this application:	March 1, 2022 through March 15, 2022
Amount of compensation sought as actual, reasonable and necessary:	\$145.80
Amount of expense reimbursement sought as actual, reasonable and necessary:	\$0.00
Total amount for this invoice:	\$145.80

This is a: X monthly \_\_\_ interim \_\_\_ final application

This is O&B's fifty-ninth monthly fee application in these cases.

**Principal Certification**

I hereby authorize the submission of this Monthly Fee Statement for March 1-15, 2022.

/s/ Jaime A. El Koury

Jaime A. El Koury

General Counsel to the Financial Oversight and  
Management Board for Puerto Rico

On August 23, 2022, sent to:

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**Office of the United States Trustee District of PR:**

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<b><u>ERS TITLE III</u></b>					
<b><u>Summary of Legal Fees for the Period March 1 through March 15, 2022</u></b>					
<b>Professional</b>	<b>Position/Title</b>	<b>Department</b>	<b>Hourly Billing Rate</b>	<b>Total Billed Hours</b>	<b>Total Compensation</b>
Ubaldo M. Fernandez Barreras	Jr. Member	Litigation	235.00	0.20	47.00
Jose J. Colon Garcia	Associate	Litigation	185.00	0.40	74.00
Gabriel Miranda Rivera	Associate	Litigation	205.00	0.20	41.00
	<b>Totals</b>			<b>0.80</b>	<b>\$ 162.00</b>
	<b>Less: 10% Courtesy discount</b>				<b>\$ (16.20)</b>
<b>SUMMARY OF LEGAL FEES</b>					<b>\$ 145.80</b>

<b><u>ERS TITLE III</u></b>	
<b><u>Summary of Disbursements for the Period March 1 through March 16, 2022</u></b>	
<b>Description - Expenses</b>	<b>Amounts</b>
<b>SUMMARY OF DISBURSEMENTS</b>	<b>\$ -</b>

<b><u>ERS TITLE III</u></b>			
<b><u>Summary of Legal Fees for the Period March 1 through March 15, 2022</u></b>			
<b>Task Code</b>	<b>Matter Description</b>	<b>Total Billed Hours</b>	<b>Total Fees Requested</b>
206	Documents Filed on Behalf of the Board	0.60	115.00
224	Fee Applicatios O&B	0.20	47.00
			<b>\$ 162.00</b>
	<b>Less: 10% Courtesy discount</b>		<b>\$ (16.20)</b>
	<b>TOTALS</b>	<b>0.80</b>	<b>\$ 145.80</b>

O&B requests payment and reimbursement in accordance with the procedures set forth in the Interim Compensation Order (*i.e.*, payment of ninety percent (90%) of the compensation sought, in the amount of \$131.22, and reimbursement of one-hundred percent (100%) of expenses incurred, in the amount of \$0.00) in the total amount of \$131.22.

**Professional Certification**

I hereby certify that no public servant of the Department of Treasury is a party to or has any interest in the gains or benefits derived from the contract that is the basis of this invoice. The only consideration for providing services under the contract is the payment agreed upon with the authorized representatives of the Financial Oversight and Management Board for Puerto Rico. The amount of this invoice is reasonable. The services were rendered and the corresponding payment has not been made. To the best of my knowledge, O'Neill & Borges LLC does not have any debts owed to the Government of Puerto Rico or its instrumentalities.

s/Ubaldo M. Fernández  
Ubaldo M. Fernández  
O'Neill & Borges LLC  
250 Muñoz Rivera Ave., Ste. 800  
San Juan, PR 00918-1813  
Tel: (787) 282-5786  
Fax: (787) 753-8944

**Exhibit A**

850 AVE. MUÑOZ RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

O'NEILL & BORGES LLC

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March 15, 2022

FOMB IN RE ERS TITLE III

**RE: GENERAL**

Enclosed please find our bill for professional services rendered and reimbursable expenses.  
Should you have any questions concerning the attached bill, please do not hesitate to contact us. Your prompt payment would be greatly appreciated.

Sincerely Yours,

CARLA GARCIA BENITEZ

O'NEILL & BORGES LLC

ESQ. ALEJANDRO RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

FOMB IN RE ERS TITLE III

March 15, 2022  
Bill #: 422029  
Billing Attorney: CGB

### BILLING SUMMARY

For Professional Services Rendered and Reimbursable Expenses for the period ending  
March 15, 2022:

**Client.Matter: P1704 - 0**

**RE: GENERAL**

Total Professional Services	\$ 162.00
Less Discount	<u>\$ -16.20</u>
Net Professional Services	\$ 145.80
Total Reimbursable Expenses	<u>\$ .00</u>
<b>TOTAL THIS INVOICE</b>	<b>\$ 145.80</b>

O'NEILL & BORGES LLC

ESQ. GABRIEL MIRANDA RIVERA, SUITE 800  
SAN JUAN, PR 00918-1813  
TEL. (787) 764-8181  
FAX (787) 753-8944

Client.Matter: P1704 . 0  
RE: GENERAL

### PROFESSIONAL SERVICES

Date	Atty	Task	Description	Hours	Rate	Amount
3/04/22	UMF	224	Draft O&B's monthly fee statement for October 2021 in the Title III case of ERS.	.20	235.00	47.00
3/11/22	JJC	206	File Informative Motion of Financial Oversight and Management Board Regarding Exhibit D to Confirmation Order (List of Agencies and Amounts to be Transferred) through the court's electronic filing system in Case No. 17-3566.	.20	185.00	37.00
3/15/22	GMR	206	File the Notice of (A) Entry of Order Confirming Modified Eighth Amended Title III Plan of Adjustment of the Commonwealth of Puerto Rico, et al. Pursuant to Title III of PROMESA and (B) Occurrence of the Effective Date, through the court's electronic filing system in Case No. 17-3566.	.20	205.00	41.00
3/15/22	JJC	206	File Notice of Submission of Fourth Amended Plan Supplement and Plan Related Documents by the Commonwealth of Puerto Rico, et al. through the court's electronic filing system in Case No. 17-3566.	.20	185.00	37.00

TOTAL PROFESSIONAL SERVICES

\$ 162.00

Less Discount

\$ -16.20

NET PROFESSIONAL SERVICES:

\$ 145.80

### SUMMARY OF PROFESSIONAL SERVICES

Name	Hours	Rate	Total
UBALDO M. FERNANDEZ BARRERA	.20	235.00	47.00
GABRIEL MIRANDA RIVERA	.20	205.00	41.00

Bill #: 422029

March 15, 2022

J. COLON GARCIA	.40	185.00	74.00
<b>Total</b>	<b>.80</b>		<b>\$ 162.00</b>

**TOTAL THIS INVOICE**

**\$ 145.80**